

**MONTANA BOARD OF PUBLIC ACCOUNTANTS**

301 South Park  
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Helena MT 59620-0513  
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WEBSITE: <http://www.publicaccountant.mt.gov>

**EVIDENCE OF SATISFACTION OF EXPERIENCE**

**INSTRUCTIONS:**

If you have already been issued a certificate by the Board and are applying for an initial permit to practice, please include your certificate number on the front of the form.

Administrative Rule of Montana 8.54.409 provides that to be issued an initial permit to practice, an applicant must provide evidence of "adequate" accounting and auditing experience. Experience will be considered adequate by the Board if satisfactory evidence is presented in having performed accounting and auditing functions ordinarily required in the practice of public accounting.

**Experience must be attested to by a holder of a permit/license to practice public accounting in one of the 54 Board jurisdictions. If applying by International Reciprocity, experience must be attested to by a CPA/LPA/CA.**

Experience must take place within five(5) years prior to the date of this application. However, individuals applying for licensure transfer according to ARM 8.54.415 must report five (5) years of experience in the practice of public accounting within the ten (10) years immediately preceding this application.

**One Year of Experience:** To qualify under the 12 calendar months option (2000 hours actual work experience), the applicant must have at least 500 hours of attest oriented experience, requiring application of generally accepted standards and issuance of reports requiring applications of generally accepted accounting principles. The prescribed experience may be fulfilled from a combination of attest experience having as its objective financial audits, compliance audits, reviews and compilations or internal financial audits.

**Two Years of Experience:** To qualify under the 24 calendar months option (4000 hours actual work experience), the applicant must have adequate private, governmental or public accounting work acceptable to the Board.

The Board will evaluate experience on an individual basis upon completion. A pre-determination of qualifying experience will not be made.

**FULL NAME:** \_\_\_\_\_  
LAST FIRST MIDDLE MT CPA CERT NO  
(If issued)

**OTHER LAST NAMES KNOWN BY:** \_\_\_\_\_

**EMPLOYED BY:** \_\_\_\_\_  
(If more than one employer, complete one form for each employer)

**ADDRESS OF EMPLOYER:** \_\_\_\_\_  
Street or PO Box # City and State/Province Zip Country

**PHONE NUMBER** (where you can be reached): \_\_\_\_\_

**POSITION TITLE OF APPLICANT:** \_\_\_\_\_

**TYPE OF EMPLOYMENT:** ☐ Public Accounting ☐ Governmental Accounting ☐ Private Industry Accounting

**PERIOD OF EMPLOYMENT:**

Full-time From \_\_\_\_\_ to \_\_\_\_\_ Total Hours \_\_\_\_\_  
Mo. Day Year Mo. Day Year

Part-time From \_\_\_\_\_ to \_\_\_\_\_ Total Hours \_\_\_\_\_  
Mo. Day Year Mo. Day Year

**Indicate the nature and level of work performed (Attach additional sheet(s) if necessary):**

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If applying under the 12 calendar months (2000 hours), indicate the total number of hours of experience requiring application of generally accepted standards and issuance of reports requiring application of generally accepted accounting principles:

<input type="checkbox"/> Financial Audits	Total Hours _____
<input type="checkbox"/> Compliance Audits	Total Hours _____
<input type="checkbox"/> Reviews	Total Hours _____
<input type="checkbox"/> Compilations	Total Hours _____
<input type="checkbox"/> Internal Financial Audits	Total Hours _____

**ATTESTATION**

I certify under penalties of perjury that I have reviewed the completed form and that the information is correct.

**Name:** \_\_\_\_\_ **Position:** \_\_\_\_\_

**Firm/Business Name:** \_\_\_\_\_ **Telephone No.:** \_\_\_\_\_

**Firm/Business Address:** \_\_\_\_\_

**Relationship to Applicant** (i.e., Supervisor): \_\_\_\_\_

**CPA/LPA Cert. No.:** \_\_\_\_\_ **Issued by:** \_\_\_\_\_  
State/Jurisdiction

**CA Cert No. (International Reciprocity Only):** \_\_\_\_\_

I hold an active permit/license to practice public accounting in the State/Province of \_\_\_\_\_ that expires on \_\_\_\_\_.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date